

REGISTERED CHARITY NUMBER: 1165176

CHARITY COMMISSION
FIRST CONTACT

19 DEC 2023

RECORDED
RECEIVED

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2021
for
Imago Dei Prison Ministry

CHARITY COMMISSION
FIRST CONTACT

9
16 DEC 2023

ACCOUNTS
RECEIVED

**Contents of the Financial Statements
for the Year Ended 31 December 2021**

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Imago Dei Prison Ministry
Report of the Trustees
for the Year Ended 31 December 2021

The trustees present their report with the amended financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Imago Dei Prison Ministry's objectives are to advance the Christian faith and to provide resources to Chaplains and prisoners in HM Prisons. Such resources will include but not be limited to the teaching of educational courses generally and the teaching of Christian values, to equip and enable change in prisoners' behaviour and reduce re-offending.

To encourage and support Christian offenders in their faith in Jesus Christ.

To see people come to faith in Jesus Christ.

To see all prisoners, regardless of faith, empowered to change their lives with a new hope for the future.

To help all prisoners to know their true identity; their value and their purpose, and to help them to not be defined by their past.

To see all prisoners, regardless of faith, successfully and productively reintegrate into society.

To see family life restored.

To see a lower re-offending rate.

Towards the end of the year, it was decided that we would amend our charitable objectives to allow for us to house women upon release from prison, and also to be able to offer work experience opportunities to women on day release from prison. A pro bono solicitor was engaged and at the end of the year we were in negotiations to apply to the Charity Commission to amend the charity's objectives.

Imago Dei Prison Ministry
Report of the Trustees
for the Year Ended 31 December 2021

OBJECTIVES AND ACTIVITIES

Significant Activities

PRISON WORK

2021 was another very different year due to the Covid-19 pandemic as we navigated several lockdowns and a variety of different regulations in the three different prisons. Our opportunities within the prison have been very reduced and limited due to the prisons being locked down and access not allowed to any volunteers for several months at a time.

However, the Director has been able to still attend HMP ESP every Monday and HMP Send every Wednesday in her capacity as a Chaplain when she was able to engage with the women through their doors as well as complete the necessary statutory duties; visiting women on ACCT documents, induction and release interviews and generally encouraging and chatting to women where possible. During intense periods of confinement, she was able to speak to the women in their rooms by telephone.

Throughout 2021 the total number of ID courses delivered were 11 to a total of 42 women in 3 prisons. In addition, she was able to offer pastoral support to an average of 24 women a week.

In addition, the ID young Adult's Team, ID Essence were able to deliver myLife courses to 21 young women in person, and 49 women completed in-cell myLife course/s in HMP Downview, they also regularly engaged with many women in a pastoral and mentoring capacity.

The Director and ID Essence were able to send many letters, cards and notes of encouragement to several of the women on their caseloads throughout lockdown in all 3 prisons as well as those who had been transferred to other prisons in the country.

We were able to distribute Faith Journals and Bible Studies into HMP Send during lockdown and a second batch of 736 ENCOURAGEMENT Pack into all 3 prisons. At Easter we distributed 200 Easter packs and 60 Worship CDs as well as 600 balls of wool.

Throughout it all, the Director was in regular contact with the Managing Chaplains in all 3 prisons and we continued to maintain good relationships with the prisons offering our support and services whenever restrictions were lifted and when opportunities arose.

The Director was able to continue taking Sunday Services in HMP East Sutton Park from May on a monthly basis. Hillsong was able to facilitate one worship evening in HMP Send in November.

In December, Imago Dei was able to facilitate helping another local charity, Empower-A-Woman, to donate Smile Christmas gift bags to over 450 prisoners in 3 prisons, HMP Downview, HMP Send and HMP East Sutton Park.

PRISON WORK - OVERSEAS

No overseas work or courses were undertaken in 2021.

ID: GRACE HOUSE PROJECT

The ID Grace House UK Project Manager continued to work on our housing project; accommodation for women leaving prison throughout the year. The Council of Reference, made up of 6 people including one Trustee, the Director and the GH Project Manager met bi-monthly, and a report given back to the Trustees at each Trustees' meeting. A sub group have met several times throughout the year to discuss policies.

The Project Manager has been able to finalise a selection of courses which will form the preparation training and be used in the community with Probation breakfast clubs. She was able to visit the Breakfast Club at The Vine Church in Maidstone.

She was also able to attend various networking events throughout the year including a conference at the House of Lords which has meant that we have been able to connect with other organisations, and reputable people in the accommodation provision sector. We also became members of Homeless Link in addition to several other networking organisations such as Clinks.

We continued to raise funds for our Grace House appeal throughout the year. A total of 850 churches were contacted asking for support, both financial and prayerful. Our plan is to follow up contacting churches in 2022 with a telephone call asking whether we can share the vision for ID Grace House UK within various church meetings.

Towards the end of 2021 we re-visited the idea of starting with a smaller property. It was decided by the Trustees that this would be a sensible option as it would be easier to fund and get support for a smaller property.

It is our intention to still pursue and open a 12 bedroomed property offering full support in the future.

Imago Dei Prison Ministry
Report of the Trustees
for the Year Ended 31 December 2021

OBJECTIVES AND ACTIVITIES

We believe we are ready to open a house, have good connections with all the different prisons, Probation etc, and will be pursuing funding options for a smaller property in the new year.

ID ESSENCE

The merge between Imago Dei and Kahaila: Essence took effect in March. The transition went well, and the momentum continued throughout the year. The ID Essence team integrated well into the wider team, and we have maintained good working relationships with each other.

The reputation that ID Essence has in HMP Downview is good to see, and the Managing Chaplain there has expressed her gratitude to the ID Essence team for all that they do.

Overall, throughout 2021 ID Essence engaged with over 159 women both in and outside of the prison. They continue to have a growing caseload both in the prisons and with those that they engage with as

they resettled back into the community. At the end of the year, they had 17 women on their community caseload and are expecting that to grow in 2022.

The Director and ID Essence Project Manager visited HMP Bronzefield and met with the Managing Chaplain there to discuss the possibility of expanding the work of ID Essence there in 2022.

ID Essence has continued to have a presence on social media, were able to contribute a chapter to a book, and were involved in social justice reform throughout the year.

ID Essence maintained the majority of their regular donors after they merged with Imago Dei and continued to receive funds and donations throughout the year as well as secured several project costs as well as salary costs for 2022.

#SHEMATTERS CAMPAIGN

In May 2021 we launched a campaign called #SheMatters - raising awareness and highlighting the plight of women caught up in the Criminal Justice System; those in prison and those who have been released from prison, those who could end up in prison and those that have avoided prison but have unpaid community work to do. This campaign went well, and we connected with several like-minded organisations as a result.

We maintained a presence on social media and on our website - www.shematters.uk

#SHEMATTERS SHOP

We decided it would be a good opportunity to open a shop in the local community, in order to bring in an income for Imago Dei. This would also give us an opportunity to work with women on day release from prison, as well as those who have community hours to do instead of serving a custodial sentence.

We were able to secure a contract with the National Probation Service in order to offer work experience to women having to do their unpaid hours. We chatted with HMP East Sutton Park and hope to have women on their day release placements coming to join us in the shop.

The shop will sell women's and girl's clothing and accessories, books, games, art and handcrafted gifts and jewellery donated by the community and Imago Dei supporters. We hope to eventually sell products that are made within prisons and in Probation community projects.

After much looking around, we ended the year with a pro bono solicitor responsible for the conveyancing on 10 Monson Road, Tunbridge Wells. We negotiated a reduced rent for the first year and a reduced lease length and hope to take possession of the shop in April / May 2022.

It was decided it would be better to set up a Community Interest Company (CIC) where Imago Dei becomes a shareholder. This would allow us to trade, make a profit, and opens up a new channel of income from funders who give to CIC's. The Director worked with the solicitor to look at the Articles of Association that will govern the CIC. It will be called Imago Dei Community Interest Company, trading as the #SheMatters shop.

We are planning on employing a paid Shop Manager and hope that the shop can be staffed by volunteers from local churches and community groups who will help to empower, mentor, and equip women from prison out doing voluntary work and those from the community doing their unpaid hours. We are planning on setting up community hubs/collection points in various places within the community close to the shop.

Imago Dei Prison Ministry
Report of the Trustees
for the Year Ended 31 December 2021

OBJECTIVES AND ACTIVITIES

Three Director's were appointed to oversee the CIC. They will meet in January 2022 to oversee progress of the shop as it opens.

COMMUNITY

In addition to the women that ID Essence support and mentor in the community, The Director has been meeting regularly with and supporting 2 ladies who both left prison during covid out in the community.

Statement of public benefit

Under the Charities Act 2011, charities are required to demonstrate that their aims are for the public benefit. The two key principles that must be met in this context are, first, that there must be an identifiable benefit or benefits; and secondly, that the benefit must be to the public or a section of the public. Charity Trustees must ensure that they carry out their charities aims for the public benefit, must have regard to the Charity Commission's guidance and must report on public benefit in their annual report.

Imago Dei Prison Ministry's Board of Trustees regularly monitors and reviews the success of the Charity in meeting its purpose and objectives. Imago Dei's purpose and objectives are the underpinning for its activities, which are all carried out for the public benefit.

Staffing, Governance and Volunteers

Throughout the year there have been very few opportunities for ID volunteers to go into prison. This is due to another year of prisons following Covid guidance and lockdowns. However, towards the end of the year the Director was able to take a new volunteer in to HMP Send and she will be starting to facilitate courses with us as soon as we are able to do so.

We had 2 new admin volunteers join us in the office on a weekly basis towards the end of the year. They will both continue to do so in the new year.

One volunteer continued to make gifts for the women in prison throughout the year.

ID Essence had 2 volunteers who have helped with admin and research throughout the year.

The Director was able to meet with several of the volunteers in December to check their availability for 2022 - we are blessed with seven understanding volunteers that want to help in the future, whenever Covid allows. All are available to help in 2022.

There are still 2 ladies who are wanting to see whether prison ministry is something they wish to pursue. This will happen again when Covid allows. Sadly, in 2021 we lost a couple of volunteers who have gone on to do other things with other organisations or whose circumstances have changed.

We were able to involve some volunteers with the assembling of our ENCOURAGEMENT Packs early in the year as well as Christmas gifts in December.

Three of Imago Dei's volunteers are prison leavers and have lived experience and have been able to share their perspectives and experience with others that are involved both in prison and sharing in churches.

Imago Dei Prison Ministry

Report of the Trustees for the Year Ended 31 December 2021

ACHIEVEMENT AND PERFORMANCE

Fundraising activities

ID's Fundraiser submitted a report to the Trustees at each of the Trustee's meetings in 2021. She continued throughout the year applying for grant funding from several organisations and we had success towards the end of the year with some of those applications being approved and paid.

Our monthly regular donations increased, particularly for the ID Essence project. We are looking at ways to increase our donor acquisition in 2022 for all ID projects.

We had a couple of fundraising events throughout the year, an inflatable fun run, auction, afternoon tea. The Fundraiser also participated in a 100Km walk raising funds for ID Grace House UK. We are planning more events in 2022.

In December 2021 we participated in the Big Give Campaign and far exceeded our target amount of £5,000 when we raised £13,162 through the very generous giving of several of our supporters. This was match funded and a real success for Imago Dei. We hope to participate again in 2022.

Internal and external factors

During 2021 Imago Dei had 5 Trustees, one of whom is the Chair of trustees. The Trustees and the Director met regularly throughout the year, a total of 8 times, 2 of those occasions were additional extraordinary meetings. Reports from the ID Fundraiser, ID Essence Project Manager and ID Grace House UK Project Manager were submitted in advance of those meetings and were discussed at the meetings.

The Director worked full-time overseeing the daily activities as well as being an accredited Free Church Prison Chaplain and working inside. In addition, we continued employing a Development Manager until September when her role changed and she became the ID Grace House UK Project Manager, when we increased her days to 4 days per week. The PA to the Director increased her hours from 2 days a week at the start of the year and ended the year working 4 days per week.

After our merger with Essence in March 2021, one team member was employed as the full-time ID Essence Project Manager. One as a full-time ID Essence Community Development Worker and another as ID Essence's Support Worker who also increased her hours from 2 to 3 and then to full-time in September 2021.

We continued to employ a full-time ID Fundraiser.

We ended the year with 7 staff, 2 part-time and 5 full-time. On 24 January 2022 we will be joined by an additional part-time ID Essence Prisons Worker - she was recruited towards the end of 2021.

The Director was able to do a one-to-one supervision meeting with all the staff in December.

In addition, we paid for the services of a bookkeeper who worked one day a week. She is employed by Always Accounting.

The staff met regularly throughout the year when covid regulations allowed, either in person or over zoom. This was a valuable time of engagement and the team benefits from these regular meetings.

Imago Dei Prison Ministry
Report of the Trustees
for the Year Ended 31 December 2021

ACHIEVEMENT AND PERFORMANCE

Internal and external factors

ADMINISTRATION

Covid restrictions allowed for increased time in the office or working from home which gave us the opportunity to review our course resources, re-write policies, prepare for exhibitions, revamp our literature, and progress and develop the other projects we were working on.

We were also able to manage the transition, practicalities, and implications of the merge with Essence in a structured, efficient, and positive way.

A big project in 2021 was the decision to employ the services of Donorfy and set up a personalised CRM for all staff. This was a huge piece of work which fell primarily with the Fundraiser. It is a purpose-built platform which should help specifically with keeping records of funders, income, donors, donations, churches, volunteers etc. Training was given to all staff on how to best engage and use Donorfy. This should help with efficiency in record-keeping and make things simpler in 2022.

We were able to do a lot of networking with other organisations and join many webinars and share experiences and learn from others. We connected with MOJ, Probation, Clinks Women's

Network, Criminal Justice Network Meetings, Women on the Frontline, Pilotlight, Shannon's Trust and many other similar women's organisations.

TRAINING

We were able to host some ID prison training for staff and volunteers.

As a team; staff, some volunteers and one of the trustees participated in some Diversity, Equity and Inclusion training as well as Safeguarding Training for all those that work in prisons.

We have a list of training that we will be undertaking as a team in 2022.

The Director maintained her training and CPD with Churches in Community who accredit her as a Chaplain and participated in a 'Best You Now; course dealing with mental health. In addition, she was able to attend several Women In Leadership breakfasts over zoom.

The Director and Grace House Project Manager were able to deliver the FLOURISH Course to the rest of the staff team with a view to some of them being able to deliver it in prisons in the future.

OFFICE

We continued to rent an office with 2 rooms, one large and one small from the West Kent YMCA. Due to our growing team, we feel we will need to look at alternative bigger property in 2022 to enable more cohesive office working in the future.

We purchased new laptops for the staff team and installed a leased printer and copier for the office. A virtual landline was also installed offering remote usage.

ACCOUNTING

ID continue to use Always Accounting for payroll, accounting, and, also for our audit which is submitted to the Charity Commission yearly. In 2021 we also paid for the services of a bookkeeper one day per week. This has proven useful, and our accounts have been kept more up to date and should make our year end finalisation much quicker than in previous years.

SOCIAL MEDIA&: PUBLIC RELATIONS

Throughout the year, we were able to regularly produce an Imago Dei Newsletter to keep our supporters up to date with all the projects and attempted to highlight the plight of women being locked up for 23 hours per day for much of the year. ID Essence also produced a regular newsletter.

We emailed out daily prayers 2 or 3 times per week for those of our supporters that have signed up to support our work faithfully in prayer.

We had a couple of articles published in various magazines and online.

We continued to maintain a regular presence on Facebook, Instagram and Twitter sharing our news and events as well as having websites for ID Grace House UK, ID Essence, #SheMatters as well as our Imago Dei Prison Ministry website.

Imago Dei was a sponsor of Prison's Week, an annual event in October promoting Prisons and Prison work in Churches and prisons around the country. The Director is on their Board of

Imago Dei Prison Ministry
Report of the Trustees
for the Year Ended 31 December 2021

ACHIEVEMENT AND PERFORMANCE

Reference and met with them regularly throughout the year to plan the week. Imago Dei hosted an hour prayer slot throughout the week of Prison's Week, and contributed to the artwork and prayers for the event.

The Director joined the Welcome Directory team and helped to facilitate the Prisons Awareness course three times throughout the year to churches interested in signing up to receive people from prison upon release. An Imago Dei volunteer who is a prison leaver was also able to join and offer her insight and perspective on resettlement and acceptance into Church communities.

Throughout the year Imago Dei was able to speak at 19 church and community groups including the Soroptimists', an International Bible College, and Mother's Union, some online and others in person. This was a good opportunity to share the work we are involved in and to gain new supporters, funds, and volunteers.

EXHIBITING

Imago Dei exhibited for the first time at David's Tent Worship Festival in August. This was a successful time, and we had many people sign up to receive our newsletter and follow us on social media as well as participate in decorating cardboard hearts with a message to women in prison. We were able to distribute these with the Christmas gifts.

Several of the Imago Dei team helped to man the stand, engage with the public, share our vision and ministry, and give out literature.

FINANCIAL REVIEW

Financial position

The Charity continued its work in 2021. Incoming resources were slightly higher in 2021 at £239,512 (2020: £228,335).

Of the incoming resources £80,070 (2020: £45,825) of donations were received of which £27,636 (2020: £27,529) were restricted and related to Grace House.

Grants amounted to £143,355 (2020: £182,510) of which £95,454 (2020: £131,548) were restricted and £47,901 (2020: £50,962) were unrestricted.

Resources expended were significantly higher in 2021 at £225,043 (2020: £82,971). this is attributed to the increase in staffing.

At the year end the Trustees were happy that the charity reserves would be in line with the Reserves Policy and other expenditure.

Reserves policy

Imago Dei Prison Ministry need to ensure that it has adequate reserves in order that it can maintain the current provision of courses and support to prisoners in unforeseen circumstances should funding from any source temporarily cease or grants do not come to fruition.

Imago Dei Prison Ministry attempt to hold adequate reserves to cover on average, three months expenditure, based on expenditure in 2019 and 2020 and the budget for 2021 being £75,000

Going concern

The financial statements are prepared on a going concern basis, under the historical cost convention.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

FUTURE PLANS

We are planning a #SheMatters Criminal Justice Conference celebrating all those that work alongside the Criminal Justice Service, all the work that is done both inside and outside of prisons, as well as looking at the gaps in the service and ways in which we can collaborate to make positive change going forward. This will be held on 24 June 2022 in the River Centre, Tonbridge. All partner organisations will be invited as we hold seminars and work and learn together, to bring change for those that we work amongst.

SUMMARY

After another challenging year for many organisations and individuals we ended the year in a good position. We were able to maintain our ministry through tough times during which we doubled in size. This was a good and encouraging outcome. It is felt that Imago Dei has a very conscientious team that work well together and that are passionate about their jobs and the women they serve. This isn't taken for granted, we are aware it comes at a cost to each one and we are ever grateful for the commitment of so many that make the work happen and possible. Every Trustee, member of the Council of Reference, pray-er, supporter, funder, partnering organisation, volunteer and staff member contribute to a very challenging and important work that truly helps make a difference to the lives of those in prison and those leaving prisons.

We are grateful that we were able to continue going into prisons and have been able to maintain and even grow our relationships with prisons, Probation, and other similar organisations, as well as the women in prison and those that we support in the community."

Imago Dei Prison Ministry
Report of the Trustees
for the Year Ended 31 December 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a Charitable Incorporated Organisation and uses a Foundation Model Constitution, which was completed and signed on 4 January 2016.

The Trustee's annual report has been compiled with due regard to the guidance on public benefit published by the Charity Commission.

Recruitment and appointment of new trustees

Trustees were appointed by the founding director, based on their relevant skills, knowledge and experience.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1165176

Principal address

PO Box 830
East Grinstead
West Sussex
RH19 9GU

Trustees

At the end of 2021 ID had 5 Trustees.

All names have been removed due to exemption - Charity Commission has details.

Independent Examiner

Always Accounting Limited
54a High Street
Heathfield
East Sussex
TN21 8JB

Approved by order of the board of trustees on 21 September 2022 and signed on its behalf by:

Trustee

**Independent Examiner's Report to the Trustees of
Imago Dei Prison Ministry**

Independent examiner's report to the trustees of Imago Dei Prison Ministry

I report to the charity trustees on my examination of the accounts of Imago Dei Prison Ministry (the Trust) for the year ended 31 December 2021.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Katie Parsons
FMAAT AATQB
Always Accounting Limited
54a High Street
Heathfield
East Sussex
TN21 8JB

21 September 2022

Imago Dei Prison Ministry

**Statement of Financial Activities
for the Year Ended 31 December 2021**

		Unrestricted funds £	Restricted fund £	31.12.21 Total funds £	31.12.20 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies		52,434	27,636	80,070	45,825
Charitable activities					
Prison Work UK		47,781	19,798	67,579	177,068
Parenting Courses		-	-	-	5,442
Grace House		-	50,000	50,000	-
Essence		120	25,656	25,776	-
Other trading activities	2	16,068	20	16,088	-
Total		<u>116,403</u>	<u>123,110</u>	<u>239,513</u>	<u>228,335</u>
EXPENDITURE ON					
Raising funds		324	31,684	32,008	12,144
Charitable activities					
Prison Work UK		17,798	59,641	77,439	68,665
Grace House		199	21,944	22,143	69
Mens Ministry		-	-	-	293
Essence		37,479	19,014	56,493	-
Other		21,604	15,356	36,960	1,800
Total		<u>77,404</u>	<u>147,639</u>	<u>225,043</u>	<u>82,971</u>
NET INCOME/(EXPENDITURE)		38,999	(24,529)	14,470	145,364
Transfers between funds	10	9,333	(9,333)	-	-
Net movement in funds		48,332	(33,862)	14,470	145,364
RECONCILIATION OF FUNDS					
Total funds brought forward		42,536	141,803	184,339	38,975
TOTAL FUNDS CARRIED FORWARD		<u>90,868</u>	<u>107,941</u>	<u>198,809</u>	<u>184,339</u>

The notes form part of these financial statements

Imago Dei Prison Ministry

**Balance Sheet
31 December 2021**

	Notes	Unrestricted funds £	Restricted fund £	31.12.21 Total funds £	31.12.20 Total funds £
FIXED ASSETS					
Intangible assets	6	2,520	-	2,520	-
Tangible assets	7	2,436	-	2,436	2,066
		<u>4,956</u>	<u>-</u>	<u>4,956</u>	<u>2,066</u>
CURRENT ASSETS					
Debtors	8	4,781	391	5,172	4,238
Cash at bank		85,170	107,547	192,717	179,916
		<u>89,951</u>	<u>107,938</u>	<u>197,889</u>	<u>184,154</u>
CREDITORS					
Amounts falling due within one year	9	(4,037)	1	(4,036)	(1,881)
NET CURRENT ASSETS		<u>85,914</u>	<u>107,939</u>	<u>193,853</u>	<u>182,273</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>90,870</u>	<u>107,939</u>	<u>198,809</u>	<u>184,339</u>
NET ASSETS		<u>90,870</u>	<u>107,939</u>	<u>198,809</u>	<u>184,339</u>
FUNDS	10				
Unrestricted funds:					
Unrestricted funds				90,870	42,536
Restricted funds				107,939	141,803
TOTAL FUNDS				<u>198,809</u>	<u>184,339</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 21 September 2022 and were signed on its behalf by:

Trustee

Imago Dei Prison Ministry

Notes to the Financial Statements for the Year Ended 31 December 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- Straight line over 5 years
Computer equipment	- 25% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. OTHER TRADING ACTIVITIES

	31.12.21	31.12.20
	£	£
Fundraising events	16,088	-

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Imago Dei Prison Ministry

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

4. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.12.21	31.12.20
Charitable Activities	5	2
Raising Funds	1	1
Support	1	1
	<u>7</u>	<u>4</u>

No employees received emoluments in excess of £60,000.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	18,296	27,529	45,825
Charitable activities			
Prison Work UK	50,962	126,106	177,068
Parenting Courses	-	5,442	5,442
Total	<u>69,258</u>	<u>159,077</u>	<u>228,335</u>
EXPENDITURE ON			
Raising funds	7,218	4,926	12,144
Charitable activities			
Prison Work UK	36,688	31,977	68,665
Grace House	-	69	69
Mens Ministry	-	293	293
Other	1,800	-	1,800
Total	<u>45,706</u>	<u>37,265</u>	<u>82,971</u>
NET INCOME	23,552	121,812	145,364
RECONCILIATION OF FUNDS			
Total funds brought forward	18,984	19,991	38,975
TOTAL FUNDS CARRIED FORWARD	<u>42,536</u>	<u>141,803</u>	<u>184,339</u>

Imago Dei Prison Ministry

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

6. INTANGIBLE FIXED ASSETS

	Computer software £
COST	
Additions	2,800
	<u> </u>
AMORTISATION	
Charge for year	280
	<u> </u>
NET BOOK VALUE	
At 31 December 2021	2,520
	<u> </u>
At 31 December 2020	-
	<u> </u>

7. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 January 2021	-	3,694	3,694
Additions	259	1,263	1,522
	<u> </u>	<u> </u>	<u> </u>
At 31 December 2021	259	4,957	5,216
	<u> </u>	<u> </u>	<u> </u>
DEPRECIATION			
At 1 January 2021	-	1,628	1,628
Charge for year	52	1,100	1,152
	<u> </u>	<u> </u>	<u> </u>
At 31 December 2021	52	2,728	2,780
	<u> </u>	<u> </u>	<u> </u>
NET BOOK VALUE			
At 31 December 2021	207	2,229	2,436
	<u> </u>	<u> </u>	<u> </u>
At 31 December 2020	-	2,066	2,066
	<u> </u>	<u> </u>	<u> </u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.21 £	31.12.20 £
Other debtors	16	1,022
Prepayments and accrued income	3,697	1,858
Prepayments	1,459	1,358
	<u> </u>	<u> </u>
	5,172	4,238
	<u> </u>	<u> </u>

Imago Dei Prison Ministry

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.21	31.12.20
	£	£
Trade creditors	133	-
Taxation and social security	3,850	(201)
Other creditors	53	2,082
	<u>4,036</u>	<u>1,881</u>

10. MOVEMENT IN FUNDS

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
Unrestricted funds				
Unrestricted funds	42,536	39,001	9,333	90,870
Restricted funds				
Restricted funds	141,803	(24,531)	(9,333)	107,939
TOTAL FUNDS	<u>184,339</u>	<u>14,470</u>	<u>-</u>	<u>198,809</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted funds	116,403	(77,402)	39,001
Restricted funds			
Restricted funds	123,110	(147,641)	(24,531)
TOTAL FUNDS	<u>239,513</u>	<u>(225,043)</u>	<u>14,470</u>

Comparatives for movement in funds

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
Unrestricted funds	18,984	23,552	42,536
Restricted funds			
Restricted funds	19,991	121,812	141,803
TOTAL FUNDS	<u>38,975</u>	<u>145,364</u>	<u>184,339</u>

Imago Dei Prison Ministry

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

10. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted funds	69,258	(45,706)	23,552
Restricted funds			
Restricted funds	159,077	(37,265)	121,812
TOTAL FUNDS	<u>228,335</u>	<u>(82,971)</u>	<u>145,364</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.20 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
Unrestricted funds				
Unrestricted funds	18,984	62,553	9,333	90,870
Restricted funds				
Restricted funds	19,991	97,281	(9,333)	107,939
TOTAL FUNDS	<u>38,975</u>	<u>159,834</u>	<u>-</u>	<u>198,809</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted funds	185,661	(123,108)	62,553
Restricted funds			
Restricted funds	282,187	(184,906)	97,281
TOTAL FUNDS	<u>467,848</u>	<u>(308,014)</u>	<u>159,834</u>

Transfers between funds

In the year ended 31 December 2020 £9,333 of unrestricted funds had been incorrectly allocated to the restricted funds. This was identified in the year to 31 December 2021 and transferred.

Imago Dei Prison Ministry

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2021.

12. AMENDMENTS TO ORIGINAL ACCOUNTS

These financial statements replace the original accounts, and are now the final accounts for the charity for the year ended 31 December 2021. The accounts have been prepared as they were at the date of the original accounts.

The amendments relate to incorrect allocations of the restricted expenditure. Expenditure of £49,686 had been incorrectly allocated against the unrestricted fund.

Imago Dei Prison Ministry

**Detailed Statement of Financial Activities
for the Year Ended 31 December 2021**

	31.12.21 £	31.12.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	78,659	30,376
Gift aid	1,411	15,449
	<hr/> 80,070	<hr/> 45,825
Other trading activities		
Fundraising events	16,088	-
Charitable activities		
Grants	143,355	182,510
	<hr/> 239,513	<hr/> 228,335
Total incoming resources		
EXPENDITURE		
Raising donations and legacies		
Wages	29,375	11,827
Social security	1,615	-
Pensions	694	231
Postage and stationery	6	-
	<hr/> 31,690	<hr/> 12,058
Other trading activities		
Events	318	86
Charitable activities		
Wages	86,376	11,184
Social security	4,727	-
Pensions	1,904	176
Resources	3,047	2,930
Postage and stationery	4,545	105
Advertising	1,401	1,800
Other expenses	1,389	998
Churches in communities	110	240
Training	1,894	65
Travel costs	7,210	3,904
Bank charges	285	-
Communications	920	-
Computer costs	2,825	-
Subscriptions	662	-
	<hr/> 117,295	<hr/> 21,402
Support costs		
Management		
Wages	35,378	17,411
Social security	1,922	-
Pensions	787	367
Advertising	1,000	247
	<hr/> 39,087	<hr/> 18,025

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Imago Dei Prison Ministry

**Detailed Statement of Financial Activities
for the Year Ended 31 December 2021**

	31.12.21 £	31.12.20 £
Management		
Finance		
Insurance	426	374
Bank charges	259	147
	<hr/>	<hr/>
	685	521
 Information technology		
Communications	-	225
Computer costs	3,992	2,715
	<hr/>	<hr/>
	3,992	2,940
 Other		
Wages	10,704	11,589
Social security	660	-
Pensions	228	204
Rent and rates	5,850	6,597
Postage and stationery	506	1,244
Sundries	1,004	739
Tithe	-	4,000
Subscriptions	1,199	364
Travel	36	338
Training	199	-
Computer software	280	-
Fixtures and fittings	52	-
Computer equipment	1,099	1,064
	<hr/>	<hr/>
	21,817	26,139
 Governance costs		
Auditors' remuneration for non audit work	400	400
Accountancy and legal fees	1,400	1,400
Bookkeeping	8,359	-
	<hr/>	<hr/>
	10,159	1,800
 Total resources expended	<hr/>	<hr/>
	225,043	82,971
 Net income	<hr/>	<hr/>
	14,470	145,364
	<hr/>	<hr/>

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